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February 27, 2004
Docket No. 04128-URS

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Re: U.S. Utility Patent Application
Inventor: Ling-Ling Yu
Title: Multiple Gearing Switch Device

Sir:


The above-identified utility patent application is transmitted herewith for filing.

Enclosed are:

1. **Eleven (11)** sheets of specification, claims, and abstract.
2. **Ten (10)** sheets of drawings containing FIGs. 1 through 10.
3. An executed Declaration and Power of Attorney for Utility Patent Application.
4. A Credit Card Payment Form PTO-2038 for \$385.00 to cover the **Basic Utility Filing Fee** with Small Entity Status (one independent claim and seven dependent claims).
5. A postcard to be stamped and returned.

Please kindly acknowledge receipt of the above items by having your mailroom stamp, return the enclosed postcard, and send future correspondence to Customer No. 33,804.

Respectfully submitted,

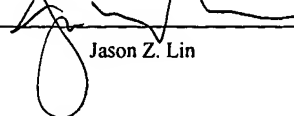


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Certificate of Mailing

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as Express Mail in an envelope addressed to: Mail Stop Patent Application, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

Date: Feb. 27, 2004
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By: 

Jason Z. Lin